



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ARE FULLY COMPLETED

(See back of last page for instructions)

This form is your receipt
when stamped by cashier.

<input type="checkbox"/> Check box if partial sale of property		If multiple owners, list percentage of ownership next to name	
1. Name	LEHMAN BROTHERS HOLDINGS, INC., AS DEBTOR AND DEBTOR IN POSSESSION IN ITS CHAPTER 11 CASE IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK, CASE NO. 08-13555 (JMP)	2. Name	Wells Fargo Bank, N.A.
Mailing Address	1271 6 th Avenue	Mailing Address	8480 Stagecoach Circle
City/State/Zip	New York, NY 10020	City/State/Zip	Frederick MD 21701
Phone No. (including area code)		Phone No. (including area code)	
3. Send all property tax correspondence to:	<input type="checkbox"/> Same as Buyer/Grantee	List all real and personal tax parcel account numbers - check box if personal property	Listed assessed value(s)
Name	Wells Fargo Bank, N.A.	2787100020	<input type="checkbox"/>
Mailing Address	8480 Stagecoach Circle		<input type="checkbox"/>
City/State/Zip	Frederick, MD 21701		<input type="checkbox"/>
Phone No. (including area code)			<input type="checkbox"/>

4. Street address of property: 27407 148th Place Southeast, Kent, WA 98042

This Property is located in ☐ unincorporated King County OR within ☐ city of Kent

☐ Check box if any of the listed parcels are being segregated from a larger parcel

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

Unit 2, Glenbrook, a Condominium, according to Declaration thereof recorded under King County Recording No. 9105021367 and any amendments thereto; said Unit is located on Survey Map and Plans filed in Volume 103 of Condominiums, at Pages 89 through 95, in King County, Washington.

5. Select Land Use Code(s): 14	6. List all personal property (tangible and intangible) included in selling price.
Enter any additional codes: (See back of last page for instructions)	Chapter 11 Bankruptcy
Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)?	YES NO
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> XX <input type="checkbox"/> XX
Is this property designated as forest land chapter 84.33 RCW?	YES NO
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> XX <input type="checkbox"/> XX
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?	<input type="checkbox"/> YES <input type="checkbox"/> NO
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> XX <input type="checkbox"/> XX
Is this property receiving special valuation as historical property per chapter 84.26 RCW?	<input type="checkbox"/> YES <input type="checkbox"/> NO
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> XX <input type="checkbox"/> XX
If any answers are yes, complete as instructed below.	
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating of additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.	If claiming an exemption, list WAC number reason for exemption:
This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance	WAC No. (Section/Subsection): 458-61A-207 (1)
	Reason for exemption: Bankruptcy Cause # 08-13555 JMP
	Type of Document: Quit Claim Deed
	Date of Document: June 1, 2010



E2455826

08/25/2010 13:40
KING COUNTY, WA
TAX
SALE

\$10.00
\$0.00

PAGE-001 OF 001

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
SEE INSTRUCTIONS

8. I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of Grantor or Grantor's Agent	Signature of Grantee or Grantee's Agent
<u>A Leonard</u>	<u>Karen Stone</u>
Name (print)	Name (print)
<u>A. Leonard</u>	<u>Karen Stone</u>
Date & city of signing:	Date & city of signing:
<u>08-10 Tacoma WA</u>	<u>08-10 Tacoma WA</u>

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

REV 84 0001a (01/29/09)

THIS SPACE - TREASURER'S USE ONLY

COUNTY TREASURER

EXHIBIT

A



State of Washington
Department of Revenue
Miscellaneous Tax Section
PO Box 47477
Olympia WA 98504-7477

**REAL ESTATE EXCISE TAX
SUPPLEMENTAL STATEMENT**
(WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A) for claims of tax exemption as provided below. Completion of this form is required for the types of real property transfers listed in numbers 1-3 below. Only the first page of this form needs original signatures.

AUDIT: The Information you provide on this form is subject to audit by the Department of Revenue. In the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed. This documentation must be maintained for a minimum of four years from date of sale. (RCW 82.45.100) Failure to provide supporting documentation when requested may result in the assessment of tax, penalties, and interest. Any filing that is determined to be fraudulent will carry a 50% evasion penalty in addition to any other accrued penalties or interest when the tax is assessed.

PERJURY: Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

The persons signing below do hereby swear under penalty of perjury that the following is true (check appropriate statement):

1. **XX DATE OF SALE:** (WAC 458-61A-306(2))

I, (print name) LORI A. LEONARD certify that the QUIT CLAIM DEED, dated JUNE 1, 2010, was delivered to me in escrow by Wells Fargo Bank, N.A. (seller's name). NOTE: Agent, named here must sign below and indicate name of firm. The payment of the tax is considered current if it is not more than 90 days beyond the date shown on the instrument. If it is past 90 days, interest and penalties apply to the date of the instrument.

Reason held in escrow: Amended order from bankruptcy court

Signature <u>[Signature]</u>	Firm Name <u>Wells Fargo Escrow Company</u>
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2. **GIFTS** (WAC 458-61A-201) The gift of equity is non-taxable; however, any consideration received is not a gift and is taxable. The value exchanged or paid for equity plus the amount of debt equals the taxable amount. One of the boxes below must be checked. Both Grantor (seller) and Grantee (buyer) must sign below. Grantor (seller) gifts equity valued at \$ _____ to grantee (buyer).

NOTE: Examples of different transfer types are provided on the back. This is to assist you with correctly completing this form and paying your tax.

"Consideration" means money or anything of value, either tangible (boats, motor homes, etc) or intangible, paid or delivered; or contracted to be paid or delivered, including performance of services, in return for the transfer of real property. The term includes the amount of any lien, mortgage, contract, indebtedness, or other encumbrance, given to secure the purchase price, or any part thereof, or remaining unpaid on the property at the time of sale. "Consideration" includes the assumption of any underlying debt on the property by the buyer at the time of transfer.

A: **Gifts with consideration**

1. ☐ Grantor (seller) has made and will continue to make all payments after this transfer on the total on debt of \$ _____ and has received from the grantee (buyer) \$ _____ (include in this figure the value of any items received in exchange for property) towards the equity. Any payment towards equity is taxable.
2. ☐ Grantee (buyer) will make payments on _____ % of total debt of \$ _____ for which grantor (seller) is liable and pay grantor (seller) \$ _____ (including in this figure the value of any items received in exchange for property) towards the equity. Total of debt relief and equity payment are taxable.

B: **Gifts without consideration**

1. ☐ There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
2. ☐ Grantor (seller) has made and will continue to make 100% of payments on total debt of \$ _____ and has not received any consideration towards equity. No tax is due.
3. ☐ Grantee (buyer) has made and will continue to make 100% of payments on total debt and has not paid grantor (seller) any consideration towards equity. No tax is due.
4. ☐ Grantor (seller) and grantee (buyer) have made and will continue to make payments from joint account on total debt before and after the transfer. Grantee (buyer) has not paid grantor (seller) any consideration towards equity. No tax is due.

Has there been or will there be a refinance of the debt? ☐ YES ☒ NO

If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

The undersigned acknowledges this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.

Grantor's Signature _____	Grantee's Signature _____
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3. ☐ **IRS "TAX DEFERRED" EXCHANGE** (WAC 458-61A-213)

I, (print name) _____, certify that I am acting as an Exchange Facilitator in the transferring real property to _____ pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213.

NOTE: Exchange Facilitator must sign below

Exchange Facilitator's Signature
